

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 605 By Senator Gallot**KEYWORD AND SUMMARY AS RETURNED TO THE SENATE**

TAX/AD VALOREM. Provides for procedures and notifications required for tax sales.
(8/1/12)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Removes provisions concerning a "consolidated" notice serving as general notice of a tax delinquency and as the advertisement of a tax sale.
2. Deletes provisions regarding "redemption nullity".

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

Gallot (SB 605)

Present law requires each assessor to deliver to the appropriate tax collector, by November 15th of each year, the tax roll for the year in which taxes are collectible. Requires the assessor to use reasonable efforts to list all co-owners of record of the property, or if there has been a tax sale to a party other than a political subdivision, the tax sale purchaser and other owners, to the extent their interests were not sold at tax sale. Requires only one assessment for each tax parcel but authorizes, but does not require, the assessor to make separate assessments for undivided interests in each tax parcel. Proposed law deletes the authorization for the assessor to make separate assessments for undivided interests in each tax parcel.

Present law requires the tax collector to notify each tax notice party when the tax debtor has not paid the appropriate property taxes. Requires that this notice be done by February 1st or as soon as possible after that date informing the debtor that if taxes be paid within twenty days after sending of the notice before a tax sale is scheduled. Proposed law retains these provisions but clarifies that the tax collector may send more than one notice of sale .

Proposed law requires a tax collector, no later than the first Monday in March, to search the mortgage and conveyance records to identify the property's "tax sale parties" and that written notice by certified mail, return receipt requested, be sent to each "tax sale party" informing them that the taxes must be paid within twenty days or the tax sale title to the property will be sold according to law. Provides that the notice is deemed sufficient if in the form set forth in proposed law.

Present law requires the tax collector, within 30 days after the filing of the tax sale certificate, to research the conveyance records on property to which tax sale title was sold to tax sale purchasers for any transfers of the property that occurred after the preparation of the tax roll for the year that the property was sold for taxes. Provides that if a transfer occurred within the 30 day period, the collector is to use reasonable efforts to send the new owner a written notice that tax sale title to the property was sold. Provides that this notice state the amount necessary to redeem the property and that it advise the owner that the property may be redeemed at any time within three years or other applicable redemptive period after the date of filing of the tax sale certificate.

Proposed law provides that in the absence of actual notice of the sale or the demonstration of a reasonable effort to provide notice, where the name and address of the tax sale party were reasonably ascertainable or where the transfer was recorded after the tax collector completed his pre-sale tax sale party research, the tax collector is to cancel the sale of the property and refund the tax sale purchaser the tax sale purchase price. Requires that the collector sent the transferee a tax notification, inclusive of tax sale costs accrued.

Proposed law requires that the tax sale be conducted on any weekday within the legal hours for judicial sales. Provides for online tax sales or electronic bidding over the course of multiple days with bids being placed on any day at any time upon which bidding has not closed. Requires that all sales close on a weekday within the legal hours for sale as prescribed by law.

Present law, relative to property sold at a tax sale or which is adjudicated to a political subdivision at a tax sale, provides that if the redemptive period is more than two year, then annual notice to each tax notice party and tax sale party whose interest would be shown on a 30 year mortgage certificate in the name of the tax debtor and whose interest was filed prior to the filing of the tax sale certificate that title to the property had been sold at tax sale. Provides for semi-annual notice if the redemptive period is two years or less. Requires that this notice be given until the end of the redemptive period.

Proposed law removes the redemptive period distinctions and requires the tax collector, within 30 days of filing the tax sale certificate, to provide written notice that tax sale title to the property has been sold at tax sale. Requires that the notice specify the property upon which taxes are delinquent, the amount of taxes due, and the manner in which the property shall be redeemed.

Effective August 1, 2012.

(Amends R.S. 47:2126, 2153(A) and (C), 2154, and 2156(B) and (C))

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